

EXHIBIT D

Greenberg Traurig

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April 26, 2007

VIA EMAIL AND FIRST CLASS MAIL

Derek Auito, Esq.
McKenna Long & Aldridge LLP
1900 K Street, N.W.
Washington, D.C. 20006

Re: LG. Philips, LCD Co., Ltd v. Tatung Company

Dear Derek:

I have reviewed the draft Declaration of Rebecca G. Rudich attached to your letter of April 23, 2007. There are several problems.

The photos that are attached are not viewable on the pdf copy you sent. Please send decipherable copies of the photos.

Paragraphs 7, 12, 13, 14 and 15, contain subjective observations and commentary by Ms. Rudich. In my view, Ms Rudich's uncommunicated thoughts and/or understandings are not relevant or admissible. For example, paragraph 15 claims that when she used the term "rear tray" she understood that term to refer to the "first frame." That understanding is nowhere reflected in the record.

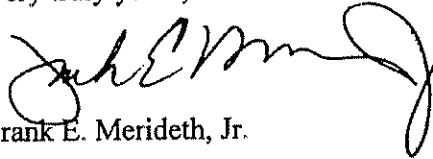
It was our hope that I could use the Declaration at the trial in lieu of a deposition or live testimony. We cannot use that document in the form you have submitted. If Ms Rudich is willing to sign a Declaration without her uncommunicated thoughts and or understandings, we can proceed in that manner. If she is not, we need to discuss scheduling her deposition.

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Derek Auito, Esq.
April 26, 2007
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Please let me know as soon as possible.

Very truly yours,

A handwritten signature in black ink, appearing to read "Frank E. Merideth, Jr.", with a stylized, cursive script.

Frank E. Merideth, Jr.

FEM:cdb

cc: Cass Christenson (via email)
Rel Ambrozy (via email)
Lora Brzezynski (via email)
Mark Krietzman (via email)
Valerie Ho (via email)
Steve Hassid (via email)
Scott Miller (via email)